



## BUSINESS LICENSE CATEGORIES AND RATE SHEET

### GROSS RECEIPT TAX RATES:

Category	Rate
Amusements	0.25%
Builders and Developers	0.10%
Business Service Occupations	0.20%
Coin Operated Amusement Machines	0.10%
Contractors (Requires a copy of VA State Contractor License)	0.10%
Health Professionals	0.20%
Hotel/Motels, Motor Lodges and Rooming Houses	0.23%
Massage Therapy Locations	0.20%
Merchants Placing Vending Machines	0.10%
Money Lenders	0.16%
Personal Service Occupations	0.20%
Professional Specialized Occupations/Businesses	0.20%
Public Utilities (Except Cable TV)	0.50%
Repair Service Occupations	0.15%
Retail Merchants	0.10%
Wholesale Merchants	0.075%

### FLAT TAX RATES:

Category	Rate
Alcoholic Beverages - ABC	
Retail "on" premises wine and beer license	\$ 37.50
Retail "off" premises wine and beer license	\$ 37.50
Retail "on" premises beer license	\$ 25.00
Retail "on" and "off" premises wine and beer license	\$ 75.00
Private non-profit club operating restaurant	\$350.00
Brewery License	\$500.00
<u>Mixed Beverage Licenses (Restaurants):</u>	
50 - 100 seats	\$200.00
101 - 150 seats	\$350.00
Over 150 seats	\$500.00
Coin Operated Amusement Machines:	
1 - 5 machines	\$100.00
6 - 9 machines	\$150.00
Over 10 machines	\$200.00
Building/Savings and Loan Associations	\$ 50.00
Fortune Tellers	\$500.00
Massage Therapy Permits	\$ 25.00
Peddlers and Itinerant Vendors	\$250.00
Home Occupation Permits ( <i>one time fee, unless address change</i> )	\$ 30.00

Calculation examples: \$90,000 Gross Receipts x 0.20% = \$180.00

\$90,000 Gross Receipts x 0.10% = \$90.00

**WEBSITES:** Town of Leesburg Doing Business Guide: [www.leesburgva.com](http://www.leesburgva.com)  
Loudoun County Small Business Development Center: [www.loudounsfdc.org](http://www.loudounsfdc.org)

## **Explanation of Est. verse Actual Gross Receipts Adjustments for Previous Year Initial** *(For business begun 2013)*

Every new business is required to estimate gross receipts. The adjustment calculation on the Renewal Application is to adjust estimated to actual gross receipts. The result will either be an increase in business license fees due (if the estimated gross receipts were less than actual gross receipts) or a credit against license fees due this year (if the estimated gross receipts exceeded the actual gross receipts). Prior year adjustments are made based on the difference between actual gross receipts and estimated gross receipts.

### **Example 1: CREDIT DUE TO BUSINESS OWNER**

An attorney opens a practice in March of 2013. Estimated gross receipts for 2013 were \$110,000; actual gross receipts were \$80,000. The adjustment for the previous year is estimated gross less actual gross times the professional rate of 0.20%. The resulting adjustment is a credit of \$60.00 to 2014 BPOL fees.

<b>2013 actual</b>	80,000
<b>2013 estimated</b>	110,000
<b>difference</b>	- 30,000
<b>professional rate</b>	0.20%
<b>Total credit due to Business Owner</b>	\$ 60.00

### **Example 2: BALANCE DUE TO TOWN OF LEESBURG**

A retail business opened February of 2013. Estimated 2013 gross receipts were \$100,000; actual gross receipts were \$120,000. The adjustment for previous year is estimated gross less actual gross times the retail rate of 0.10%. The resulting adjustment is a balance of \$20.00 to 2014 BPOL fees.

<b>2013 actual</b>	120,000
<b>2013 estimated</b>	100,000
<b>difference</b>	20,000
<b>retail rate</b>	0.10%
<b>Total balance due to Town of Leesburg</b>	\$ 20.00

★ Businesses renewing for the first time please call if there are questions about the prior year adjustment.

★ If you need assistance in calculating your license fees or have any other questions, please contact the Finance Department at (703) 771-2723 or [bl@leesburgva.gov](mailto:bl@leesburgva.gov)

